

CHANGE WITHOUT REGULATORY EFFECT UNDER
CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100

Statement of Explanation

Change to Title 18. Public Revenue

Regulation 3301, *Records*

A. Factual Basis

Chapter 8.3 of division 2 of title 18 of the California Code of Regulations (chapter 8.3) contains regulations that implement, interpret, and make specific the Integrated Waste Management Fee Law (part 23 (commencing with section 45001) of division 2 of the Revenue and Taxation Code). California Code of Regulations, title 18, section (Regulation) 3301, *Records*, is contained in chapter 8.3 and generally specifies the records that the State Board of Equalization (Board) requires that a feepayer maintain with respect to the integrated waste management fee.

The Board deposits specified fees collected under the Integrated Waste Management Fee Law into the Integrated Waste Management Account and, after appropriation by the Legislature, the fees may be used to fund the integrated waste management program provided for in division 30 of the Public Resources Code. (Pub. Resources Code, §§ 48001 and 48004.) In 2009, the agency responsible for managing the integrated waste management program was reorganized and renamed. Its name was changed from the California Integrated Waste Management Board to the Department of Resources Recycling and Recovery. (See Pub. Resources Code, § 40400, added by Stats. 2009, ch. 21 (Sen. Bill No. 63), § 9, effective January 1, 2010.) Accordingly, the Board proposes to replace the term “Integrated Waste Management Board” with the term “Department of Resources Recycling and Recovery” in Regulation 3301, subdivision (a), under California Code of Regulations, title 1, section (Rule) 100.

The foregoing change is appropriate for processing under Rule 100 because it is a change without regulatory effect and does not materially alter any requirement, right, responsibility, condition, prescription, or other regulatory element of any California Code of Regulations provision. Furthermore, this change is necessary to update the name of the agency responsible for managing the integrated waste management program.

B. Proposed Change to Regulation 3301

Proposed change to Regulation 3301:

Regulation 3301. Records.

(a) General. A fee payer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901. Notwithstanding the record keeping requirements of the ~~Integrated Waste Management Board~~Department of Resources Recycling and Recovery set forth at California Code of Regulations, Title 14, Section 17414, for fee collection purpose the fee payer shall retain and preserve records for a period of not less than four years except as provided in Section 4901.

(b) Specific Applications. . . . (unchanged):

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

Note: Authority cited: Section 45851, Revenue and Taxation Code. Reference: Section 45852, Revenue and Taxation Code.